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TRANSACTION DATE	SYSTEM DATE	INVENTORY		ACCOUNT		COGS		ACCOUNT	
		Debit		Credit		Debit		Credit	
1 - January	1 - January	\$100.00							
5 - January	5 - January			\$50.00		\$50.00			
7 - January	7 - January			\$70.00		\$70.00			
4 - January	9 - January	\$40.00							
7 - January	9 - January	\$4.00						\$4.00	

FIG. 5

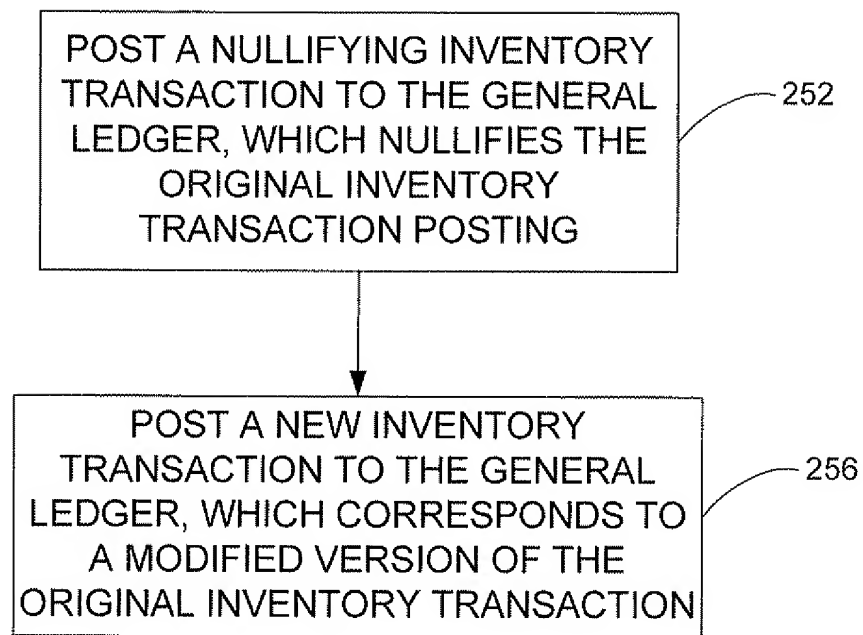


FIG. 6

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TRANSACTION DATE	SYSTEM DATE	INVENTORY		ACCOUNT		COGS		ACCOUNT
		Debit	Credit	Debit	Credit	Debit	Credit	
1 - January	1 - January	\$100.00						Credit
5 - January	5 - January			\$50.00		\$50.00		
5 - January	7 - January	\$50.00						\$50.00
5 - January	7 - January			\$70.00		\$70.00		

FIG. 7